IN THE CLAIMS

1. (Currently Amended) A panel for framing an opening of a building to eliminate air and water penetration comprising:

at least one channel positioned on a side of said panel having retainer edges at the ends of the sides of overlapping said channel on each side to partially enclose said channel, said channel extending the length of said panel;

a thermally nonconducting section of said panel located adjacent to said channel and extending the length of said panel;

an end section of said panel having an inner end attached to said thermally nonconducting section and extending the length of said panel, and an opposite outer end of said end section having an elongated slot.

2. (Canceled)

3. (Currently Amended) The panel as recited in Claim 1 wherein A panel for framing an opening of a building to eliminate air and water penetration comprising:

at least one channel positioned on a side of said panel having retainer edges overlapping said channel on each side to partially enclose said channel, said channel extending the length of said panel;

a thermally nonconducting section of said panel located adjacent to said channel and extending the length of said panel;

an end section of said panel having an inner end attached to said thermally nonconducting section and extending the length of said panel, and an opposite outer end of said end section having an elongated slot; and

said panel comprises a flange inserted into said channel, said flange having a right-angle extending section being positioned in accordance with a predetermined setback distance from a reference point on said end section.

- 4. (Currently Amended) The panel as recited in Claim 1 3 wherein said flange comprises a flange inserted into said channel, said flange having a first section and a second section, said second section extending from said first section to form a right angle.
- 5. (Currently Amended) The panel as recited in Claim 1 3 wherein said panel channel comprises an offset flange inserted into said channel, said offset flange having a first section, a second section and a third section, said second section branching from said first section and extending parallel to said first section, said third section forming a right angle with an end of said second section.
- 6. (Currently Amended) The panel as recited in Claim ‡ 3 wherein said panel channel comprises a flange having a first section and a second section, said second section branching from said first section and extending in an opposite direction a predetermined distance parallel to said first section.

- 7. (Currently Amended) The panel as recited in Claim 1
 3 wherein—an said end section of said panel comprises
 predetermined spaced apart openings for receiving screws for
 interconnecting said panels at right angles.
- 8. (Withdrawn) A method of forming a panel comprising the steps of:

forming said panel by an extruding process, said panel having at least one channel and one slot parallel to said channel;

inserting a thermally nonconducting material into said slot which hardens in place near a first end of said panel; and

cutting said panel on an opposite side of said slot adjacent to said thermally nonconducting material and along the length of said panel wherein a major portion of said panel is thermally isolated from said first end of said panel.

- 9. (Currently amended) A panel for framing an opening of a building to eliminate air and water penetration comprising:
- a first side of said panel having a first channel and a second channel, said second channel adjacent to said first channel, and said first channel and said second channel extending the length of said panel;

each of said first channel and said second channel comprises retainer edges at the ends of the sides of overlapping said first channel and said second channel on each side to partially enclose said first channel and said second channel;

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a thermally nonconducting section of said panel located adjacent to said first channel and extending the length of said panel; and

an end section of said panel having an inner end attached to said thermally nonconducting section and extending the length of said panel, and an opposite outer end of said end section having an elongated slot.

10. (Canceled)

11. (Currently Amended) The panel as recited in Claim 9 wherein A panel for framing an opening of a building to eliminate air and water penetration comprising:

a first side of said panel having a first channel and a second channel, said second channel being adjacent to said first channel, and said first channel and said second channel extending the length of said panel;

each of said first channel and said second channel comprises retainer edges overlapping said first channel and said second channel on each side to partially enclose said first channel and said second channel;

a thermally nonconducting section of said panel located adjacent to said first channel and extending the length of said panel;

an end section of said panel having an inner end attached to said thermally nonconducting section and extending the length of said panel, and an opposite outer end of said end section having an elongated slot; and

said panel comprises a flange, said flange being positioned in one of said first channel or said second channel in accordance with a predetermined setback distance from a reference point on said outer end section.

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- 12. ((Original) The panel as recited in Claim 11 wherein said flange comprises a first section and a second section, said second section extending from said first section to form a right angle.
- 13. (Original) The panel as recited in Claim 11 wherein said flange comprises an offset flange having a first section, a second section and a third section, said second section branching from said first section at a right angle and extending parallel to said first section, said third section forming a right angle with an end of said second section.
- 14. (Original) The panel as recited in Claim 11 wherein said flange comprises a first section and a second section, said second section branching from said first section and extending in an opposite direction a predetermined distance parallel to said first section.
- 15. (Withdrawn) A frame for an opening of a building to eliminate air and water penetration of said building comprising:
- a plurality of panels each of said panels having at least one channel for inserting a flange;
- a first pair of said panels being spaced apart and positioned parallel to each other in a first direction;
- a second pair of said panels being spaced apart and positioned parallel to each other in a second direction within said first pair of said panels wherein each of said panels forms a right angle between one of said panels of said first pair and one of said panels of said second pair; and

means for attaching said second pair of said panels to the ends of said first pair of said panels.

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- 16. (Withdrawn) The frame as recited in Claim 15 wherein each of said flanges inserted in said first pair of panels abuts the ends of each of said flanges inserted in said second pair of panels.
- 17. (Withdrawn) The frame as recited in Claim 15 wherein said channel comprises retainer edges for retaining said flange inserted into said channel.
- 18. (Withdrawn) The frame as recited in Claim 15 wherein each of said panels comprises said flange inserted into said channel, said flange having a right angle extending section positioned in accordance with a predetermined setback distance from a reference point on an outer end section of said panels.
- 19. (Withdrawn) The frame as recited in Claim 15 wherein said flange comprises a first section and a second section, said second section extending from said first section to form a right angle.
- 20. (Withdrawn) The frame as recited in Claim 15 wherein said flange comprises an offset flange having a first section, a second section and a third section, said second section branching from said first section and extending parallel to said first section, said third section forming a right angle with an end of said second section.
- 21. (Withdrawn) The frame as recited in Claim 15 wherein said flange comprises a first section and a second section, said second section branching from said first section and extending in an opposite direction a predetermined distance parallel to said first section.

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22. (Withdrawn) The frame as recited in Claim 15 wherein an end of each of said panels comprises predetermined spaced apart openings for receiving screws for interconnecting said panels at right angles.